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牛津英汉双解百科分类词典系列

Oxford

DICTIONARY OF
ACCOUNTING
WITH CHINESE TRANSLATION

牛津英汉双解
会计词典



上海外语教育出版社

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Oxford Dictionary of

Accounting

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牛津英汉双解 会计词典

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Preface 序

In recent years there have been dramatic changes in accounting and finance on both a national scale and an international scale. Legislation has increased, powerful regulatory institutions have been established, and new accounting techniques and financial products have found global recognition. These changes have had a major impact on all our lives. Not only are matters of personal interest, such as pensions and mortgages, becoming more complex, but even sophisticated financial products, such as derivatives, make headline news.

A *Dictionary of Accounting* is intended for all those interested in the financial world. It will be of immense value to students of all kinds, especially students of accounting and of business courses, from the secondary school level to postgraduate courses at university. It will also be a major source of reference for businessmen and businesswomen, as well as their professional advisers, who require an authoritative and up-to-date guide to assist them in their work.

The dictionary provides extensive coverage of the terms commonly used in financial accounting and reporting, management accounting, taxation, treasury management, and financial management. These disciplines themselves use terms derived from, or associated with, commerce, law, and computing; where it has been thought helpful, definitions have been included here from companion volumes in the Oxford Paperback Reference series – *Dictionary of Finance* and *A Concise Dictionary of Business*. We have also given a broad coverage of accounting terms and concepts used in the USA, where they differ from those current in the UK. Another major feature of the dictionary is its explanation of the jargon used in the financial world, both in the USA and the UK.

R. H.

Preface to the Second Edition

In the four years since the first edition of this book was prepared there have been a number of changes to tax law as a result of the change of government in the UK. There has also been a significant influx of new concepts in accounting. For these reasons the publishers thought a new edition would be valuable, especially as the response to the first edition has been gratifying.

R. H. 1999

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AAA 美国会计学会 *Abbreviation for *American Accounting Association.*

AAPA 1. 特许公共会计师协会 *Abbreviation for *Association of Authorized Public Accountants.* **2.** 特许公共会计师协会准会员 *Abbreviation for Associate of the Association of Authorized Public Accountants.*

AAT 会计专家联合会 *Abbreviation for *Association of Accounting Technicians.*

abacus 算盘 An ancient device for performing arithmetic calculations by sliding beads along rods or in grooves. Despite the spread of electronic calculators and computers, the abacus is still widely used in the Far East.

ABB 作业预算 *Abbreviation for *activity-based budgeting.*

abbreviated accounts 简略财务报告 A company qualifying as a small or medium-sized company under the UK Companies Act (1989) may file abbreviated accounts with the *Registrar of Companies instead of the full report and accounts (*see* annual accounts). These accounts, previously known as modified accounts, are an additional set of *financial statements drawn from the full financial statements, specifically for the purpose of delivery to the Registrar; they thus become a public document and must be accompanied by a special report of the *auditors.

ABC method 作业成本法 *See* activity-based costing.

ability-to-pay taxation 按能力纳税法 A form of taxation in which taxes are levied on the basis of the taxpayers' ability to pay. This form of taxation leads to the view that as income or wealth increases, its marginal utility (its value to its owner) decreases so that progressive rates of tax can be levied on the higher slices. A typical tax of this sort in the UK is *income tax.

abnormal loss 非正常损失 The loss arising from a

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manufacturing or chemical process through abnormal waste, shrinkage, seepage, or spoilage in excess of the *normal loss. It may be expressed as a weight or volume or in other units appropriate to the process; it is usually valued on the same basis as the *good output. An **abnormal gain** (非正常收益) is an unexpected surplus of output that may occur if the actual loss is less than anticipated.

abnormal shrinkage 非正常短缺 See abnormal loss.

abnormal spoilage 非正常损失 See abnormal loss.

abnormal waste 非正常损耗 See abnormal loss.

above par 高于面值 See par value.

above-the-line 线上项目 Denoting entries above the horizontal line on a company's *profit and loss account that separates the entries that establish the profit (or loss) from the entries showing how the profit is distributed. Prior to the introduction of Financial Reporting Standard 3, Reporting Financial Performance, in October 1992, it was understood that any exceptional items that were within the ordinary activities of the business were shown above the line, while any extraordinary items that were outside the ordinary activities of the business were shown below it. There was, however, criticism that the definitions of extraordinary and exceptional items could be manipulated to improve the *earnings per share figure. For example, if a building was sold for a large profit it could be interpreted as being exceptional and included in the earnings per share, whereas if it was sold at a loss it could be interpreted as being extraordinary and not included in the earnings per share. Since the introduction of FRS 3, both exceptional and extraordinary items are shown above the line and are included in the earnings per share. Compare below-the-line.

abridged accounts 财务报告摘要 Financial statements other than the full report and accounts of a company (see annual accounts); they are defined in the legislation as *non-statutory accounts. Under the UK Companies Act (1989) a company has to make a statement on any non-statutory accounts it issues to the effect that they are not the full statutory accounts.

absorb 分摊转账 To assimilate or incorporate amounts in an account or a group of accounts so that the first amount is

absorbed and loses its identity. See absorption costing.

absorbed overhead (recovered overhead; applied overhead) 已分配制造费用 The amount of the *overhead of an organization charged to, or borne by, the *production of that organization for the accounting period under consideration when the technique of *absorption costing is used. Absorbed overhead is obtained by multiplying the actual production for the period by the *absorption rate.

absorption 分摊 (cost absorption 成本分摊; overhead absorption 制造费用分摊) An accounting process used in *absorption costing in which the *overhead of an organization is borne by the production of that organization by the use of *absorption rates.

absorption account 费用分摊账户 An account opened when a system of *double-entry cost accounting is in operation to show the amount of *overhead that has been absorbed by the production.

absorption costing 完全成本计算法 The cost accounting system in which the *overheads of an organization are charged to the production by means of the process of *absorption. Costs are first apportioned to *cost centres, where they are absorbed using *absorption rates. Compare marginal costing.

absorption rate (overhead absorption rate; recovery rate) 制造费用分配率 The rate or rates calculated in an *absorption costing system in advance of an accounting period for the purpose of charging the *overheads to the *production of that period. Absorption rates are calculated for the accounting period in question using the following formula:

budgeted overhead/budgeted production.

In absorption costing production may be expressed in a number of different ways; the way chosen to express production will determine the absorption rate to be used. The seven major methods of measuring production, together with their associated absorption rate, are given in the table. The rate is used during the accounting period to obtain the *absorbed overhead by multiplying the actual production achieved by the absorption rate.

Production measure

units, weight, or volume

direct labour hours

machine hours

Absorption rate

rate per unit, weight, or volume

rate per direct labour hour

rate per machine hour

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direct labour cost	% on direct labour cost
direct material cost	% on direct material cost
prime cost	% on prime cost
standard hours	rate per standard hour

abusive tax shelter 滥用避税手段 In the USA, a limited partnership that the *Internal Revenue Service considers is claiming illegal tax deductions, often by increasing the value of purchased property as a basis for inflated *depreciation write-offs.

ACA 英格兰和威尔士特许会计师协会准会员
Abbreviation for Associate of the *Institute of Chartered Accountants in England and Wales.

ACCA 特许注册会计师协会准会员 *Abbreviation for* Associate of the *Chartered Association of Certified Accountants.

accelerated cost recovery system 加速成本回收制 In the USA, a system of *depreciation designed to encourage capital investment by businesses. It permits a quicker recovery of an asset's cost to provide higher tax benefits in the earlier years of its use. A higher depreciation charge is made to the *profit and loss account in the early years, thus reducing the amount of profit assessable for tax.

accelerated depreciation 加速折旧 A rate of *depreciation of assets that is faster than the useful-life basis normally used to calculate depreciation. For example, a computer may be expected to have a useful life of four years when it is purchased; however, as a result of new product innovation, it is replaced after two years. If the useful-life basis had been used, the full cost would not have been charged to the accounts until the end of the fourth year; by accelerating the depreciation the full charge would be made earlier, reflecting the short life cycle of high-technology products. In the USA, the accelerated depreciation may be used to gain tax advantages (*see* accelerated cost recovery system).

acceleration 提前要求偿付 The action of a lender in demanding early repayment when a borrower defaults.

acceptance commission 承兑佣金 *See* acceptance credit.

acceptance credit 承兑信贷 A means of financing the sale of goods, particularly in international trade. It involves a commercial bank or merchant bank extending credit to a

foreign importer whom it deems creditworthy. An acceptance credit is opened against which the exporter can draw a *bill of exchange. Once accepted by the bank, the bill can be discounted on the *money market or allowed to run to maturity. In return for this service the exporter pays the bank a fee known as the **acceptance commission**.

acceptance supra protest 承兑拒付汇票 (**acceptance for honour** 参加承兑) The acceptance or payment of a *bill of exchange, after it has been dishonoured, by a person wishing to save the honour of the drawer or an endorser of the bill.

accommodation bill 融通汇票 A *bill of exchange signed by a person (the accommodation party) who acts as a guarantor. The accommodation party is liable for the bill should the acceptor fail to pay at maturity. Accommodation bills are sometimes known as **windbills** (融通票据) or **windmills** (融通票据). *See also* kite.

accommodation party 融通票据关系人 The person who signs an *accommodation bill as drawer, acceptor, or endorser and acts as the guarantor.

accord and satisfaction 协议与赔偿 A device enabling one party to a contract to avoid an obligation that arises under the contract, provided that the other party agrees. The accord is the agreement by which the contractual obligation is discharged and the satisfaction is the *consideration making the agreement legally operative. Such an agreement only discharges the contractual obligation if it is accompanied by consideration. For example, under a contract of sale the seller of goods may discharge the contractual obligation by delivering goods of different quality to that specified in the contract, provided there is agreement with the buyer (the accord) and a reduction in the contract price (the satisfaction) is offered. The seller has therefore 'purchased' release from the obligation. Accord and satisfaction refer to the discharge of an obligation arising under the law of tort.

accountability 会计责任 An obligation to give an account. For limited companies, it is assumed that the directors of the company are accountable to the shareholders and that this responsibility is discharged, in part, by the directors providing an annual report and accounts (*see* annual accounts). In an accountability relationship there will be at least one principal

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and at least one agent. This forms the basis of an *agency relationship.

accountancy 1. 会计职业 The profession in which *accountancy bodies regulate the activities of accountants. 2. 会计工作 The process of *accounting.

accountancy bodies 会计机构 Organizations, established in most countries in the world, to regulate the activities of accountants; their members are normally entitled to use the title *chartered accountant, *certified accountant, or *certified public accountant. Membership is normally controlled by examination and the members are expected to comply with the regulations of their body. In the UK and the USA the accountancy profession is powerful and active. It takes a significant role in the regulation of financial accounting and reporting by issuing *accounting standards. In the UK, the profession is somewhat fragmented due to the number of separate accountancy bodies. Although there have been attempts to integrate these into one body, this has not yet been achieved. The professional bodies in the UK making up the *Consultative Committee of Accountancy Bodies are the *Chartered Association of Certified Accountants, the *Chartered Institute of Management Accountants, the *Chartered Institute of Public Finance and Accountancy, the *Institute of Chartered Accountants in England and Wales, the *Institute of Chartered Accountants in Ireland, and the *Institute of Chartered Accountants of Scotland.

accountant 会计 A person who has passed the accountancy examinations of one of the recognized *accountancy bodies and completed the required work experience. Each of the bodies varies in the way they train their students and the type of work expected to be undertaken. For example, accountants who are members of the *Chartered Institute of Public Finance and Accountancy generally work in local authorities, the National Health Service, or other similar public bodies, while members of the *Chartered Institute of Management Accountants work in industry. Wherever accountants work, their responsibilities centre on the collating, recording, and communicating of financial information and the preparation of analyses for decision-making purposes.

Accountants' Index 会计学索引, 会计目录 A bibliography of accounting books and articles published by the *American Institute of Certified Public Accountants. Issued on

a quarterly basis, it represents a major reference source for all aspects of accounting.

accountant's lien 会计留置权 The right to retain possession of goods or property that belongs to another until that person pays debts due to the possessor of the goods or property.

accountants' report 会计师报告 A report prepared by accountants that the London Stock Exchange requires to be included in the *prospectus of a company. It must include certain financial information for a period of at least three years up to the end of the latest *audited financial period. The information must be in a form consistent with that which would be adopted in the *company's annual accounts, unless the Stock Exchange agrees otherwise. The report is intended to assist potential investors in making a decision based on the information in the prospectus.

account code 账簿代码 A number given to an account from a *chart of accounts. Each number in the code will represent some feature; for example, asset type, location, department with responsibility for maintaining it, etc.

accounting 会计 The process of identifying, measuring, recording, and communicating economic transactions. Measurement is normally made in monetary terms and the accountant will prepare records in the form of *financial statements, such as a *profit and loss account and *balance sheet. Accounting can be subdivided into *financial accounting, which is mainly concerned with the legal aspects of the subject and reporting to parties external to an organization, and *management accounting, which is mainly concerned with providing information helpful to managers running a business. Accounting includes various activities, such as conducting *audits, *book-keeping, and *taxation. *See also* acquisition accounting; merger accounting.

accounting bases 会计基础, 会计方法 The methods used for applying fundamental *accounting concepts to financial transactions and items when preparing *financial statements. The particular bases adopted by an organization will form its *accounting policies.

accounting code 会计科目编码 (**cost code** 成本科目编码; **expenditure code** 费用科目编码; **income code** 收入科目编码) In modern accounting systems, a numerical

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reference given to each account to facilitate the recording of voluminous accounting transactions by computer.

accounting concepts 会计概念 (**accounting conventions** 会计惯例; **accounting principles** 会计原则; **fundamental accounting concepts** 基本会计概念) The fundamental principles applied to financial statements. The main ones are: *going concern, *consistency, *prudence, and *matching (or accruals).

accounting conventions 会计惯例 See accounting concepts.

accounting cushion 会计准备 In the USA, the practice of making larger provisions for expenses in one year, in order to minimize them in future years. Effectively, earnings will be understated in the present year but will be overstated in a subsequent year.

accounting cycle 会计循环 The sequence of steps in accounting for a financial transaction entered into by an organization. First, it is recorded in the *books of account and finally it will be aggregated with other transactions in the *financial statements for a financial period.

accounting entity 会计主体 A unit for which accounting records are maintained and for which *financial statements are prepared. As an accounting concept, it is assumed that the financial records are prepared for a particular unit or entity. By law, limited companies constitute the accounting entity. For sole traders and partnerships accounts are also prepared to reflect the transactions of the business as an accounting entity, not those of the owner(s) of the business. Changing the boundaries of the accounting entity can have a significant impact on the accounts themselves, as these will reflect the purpose of the accounts and for whom they are prepared.

accounting equation 会计等式 (**balance-sheet equation** 资产负债表等式) The formula underlying a *balance sheet; it can be expressed as:

$$\text{assets} = \text{liabilities} + \text{capital}.$$

An increase or decrease in the total assets of a concern must be accompanied by an equal increase or decrease in the liabilities and capital in order to ensure that a balance sheet will always balance. This formula expresses an *accounting entity view of the business, whereas the *proprietary view would deduct

liabilities from assets to calculate the owners' stake in the business.

accounting event 会计事项 A transaction or change (internal or external) recognized by the accounting recording system. Events are recorded as debit and credit entries. For example, when a sale is made for cash the double entry for the sales transaction would be debit bank, credit sales (see double-entry book-keeping).

accounting exposure 折算风险 See translation exposure.

accounting manual 会计手册 A document that gives details of a business's accounting policies and procedures; it often includes a list of account codes or a *chart of accounts. An example of an accounting policy would be the way in which the company treats depreciation, including the method selected and the useful economic life used for each asset type. The procedure would explain how to apply the policy; for example, how to work out the depreciation charge for the year, which is then debited to the *profit and loss account and credited to the *provision for depreciation. Other procedures relating to depreciation would show how to deal with both the revaluation of assets and the sale of assets.

accounting period 1. 会计期间 The period for which a business prepares its accounts. Internally, *management accounts may be produced monthly or quarterly. Externally, *financial accounts are produced for a period of 12 months, although this may vary when a business is set up or ceases or if it changes its accounting year end. 2. (**chargeable account period**) 应税会计期间 A period in respect of which a *corporation tax assessment is raised. It cannot be more than 12 months in length. An accounting period starts when a company begins to trade or immediately after a previous accounting period ends. An accounting period ends at the earliest of:

- 12 months after the start date,
- at the end of the company's period of account,
- the start of a winding-up,
- on ceasing to be UK resident.

accounting plan 会计指南 A detailed accounting guide provided by a number of European countries, such as France and Spain. The guide gives definitions of accounting terms, rules for valuation and measurement, model financial

A statements, and a *chart of accounts. This legalistic approach to the preparation of *financial statements contrasts with the approach in the UK, where greater emphasis is placed on ensuring that the financial statements present a *true and fair view of the financial status of a particular organization.

accounting policies 会计政策 The specific *accounting bases adopted and consistently followed by an organization in the preparation of its *financial statements. These bases will have been determined by the organization to be the most appropriate for presenting fairly its financial results and operations; they will concentrate on such specific topics as *pension schemes, *goodwill, *research and development costs, and *foreign exchange. Under Statement of Standard Accounting Practice 2, companies are required to disclose their accounting policies in their *annual accounts.

accounting principles 会计原则 See accounting concepts.

Accounting Principles Board (APB) 会计原则委员会 In the USA, the forerunner of the *Financial Accounting Standards Board. It was established by the *Institute of Certified Public Accountants in 1959 and issued Opinions until 1973. Several of the 31 Opinions issued significantly improved the theory and practice of accounting and still form part of *generally accepted accounting principles (GAAP).

accounting profit 会计利润 The amount of profit calculated by using *generally accepted accounting principles instead of tax rules. At its simplest the profit is the revenue for an accounting period less the expenses incurred, using the concept of accrual accounting. There are a number of theoretical and practical problems in arriving at the amount, for both revenue and expenses; the result is that the accounting profit has less precision than many believe. One of the consequences of this imprecision is that a number of organizations are tempted to present profits in their best light. *Accounting standards attempt to prevent any abuses.

accounting rate of return 会计收益率 An accounting ratio that expresses the profit of an organization before interest and taxation, usually for a year, as a percentage of the capital employed at the end of the period. Variants of the measure include using profit after interest and taxation, equity capital employed, and the average of opening and closing capital employed for the period.

accounting records 会计记录 The records kept by a company to comply with the Companies Act (1985), which requires companies to keep accounting records sufficient to show and explain their transactions and to prepare accounts that give a true and fair view of their activities. Accounting records take the form of a manual or computerized ledgers, journals, and the supporting documentation.

accounting reference date 会计参照日 The date at the end of an *accounting reference period.

accounting reference period 会计参照期间 The financial year for a company, as notified to the *Registrar of Companies. For companies incorporated after 1 April 1990, it is normally taken as the last day of the month in which the anniversary of incorporation falls.

Accounting Series Releases 会计公告文件 Information issued in the USA by the *Securities and Exchange Commission that represented official accounting pronouncements. They are now known as *Financial Reporting Releases.

accounting standard 会计准则 A definitive standard for financial accounting and reporting established in the form of a *Statement of Standard Accounting Practice (SSAP) issued by the *Accounting Standards Committee or, since 1990, a Financial Reporting Standard (FRS) issued by the *Accounting Standards Board in the UK. In the USA the issue of *Statements of Financial Accounting Standards is the responsibility of the *Financial Accounting Standards Board. Standards set out rules and procedures relating to the measurement, valuation, and disclosure of accounting transactions. In recent years there have been attempts in a number of countries to improve accounting standards by developing a *conceptual framework.

Accounting Standards Board (ASB) 会计准则委员会 The recognized body for setting accounting standards in the UK. It was established in 1990 to replace the *Accounting Standards Committee (ASC) following the recommendations contained in the *Dearing Report. Under the Companies Act (1985), companies (except *small companies and *medium-sized companies) must state whether their accounts have been prepared in accordance with the relevant *accounting standards and give details and reasons for any material departures from those standards. The ASB issues *Financial Reporting Exposure Drafts (FREDs), Financial Reporting Standards (FRS), and